

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

M&R CAPITAL MANAGEMENT, INC.,

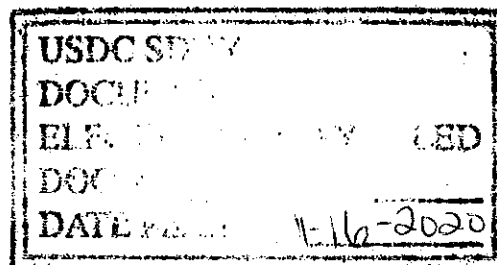
Plaintiff,

-against-

THE CURCHIN GROUP, LLC, ROBERT C.
FOURATT, CPA and RICHARD T. DIVER,

Defendants.

Case No. 1:19-cv-04821 (LAP) (SLC)



**[PROPOSED] ORDER AUTHORIZING THE CURCHIN DEFENDANTS
TO DISCLOSE, PURSUANT TO IRC 7216, TAX RETURN INFORMATION
OF JOHN E. MALONEY AND DEFENDANT RICHARD T. DIVER**

The Court:

(i) authorizes the Plaintiff, without further order of this Court, to demand from The Curchin Group, LLC ("Curchin") and Robert C. Fouratt, CPA ("Fouratt") and collectively with Curchin, the "Curchin Defendants") "tax return information" concerning John E. Maloney and defendant Richard T. Diver, pursuant to 28 U.S.C. § 7216 and 26 C.F.R. 301.7216-2, for which "tax return information" is defined by the IRS as "all the information tax return preparers obtain from taxpayers or other sources in any form or manner that is used to prepare tax returns or is obtained in connection with the preparation of returns. It also includes all computations, worksheets, and printouts preparers create; correspondence from IRS during the preparation, filing and correction of returns; statistical compilations of tax return information; and tax return preparation software registration information." (<https://www.irs.gov/tax-professionals/section-7216-frequently-asked-questions>); and

(ii) orders the Curchin Defendants to disclose and produce during document discovery to Plaintiff the tax return information of John E. Maloney and defendant Richard T. Diver in response to document requests served by Plaintiff on the Curchin Defendants, which requests are dated December 4, 2019, or in connection with any subsequent document request issued by Plaintiff to the Curchin Defendants requesting "tax return information" of John E. Maloney and defendant Richard T. Diver.

SO ORDERED:

Dated: this 15th day of January, 2020

A handwritten signature in cursive script, reading "Loretta A. Preska", written over a horizontal line.

HON. LORETTA A. PRESKA, U.S.D.J.